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Ken Miura, Esq.

Attorneys for Nippon Life Insurance Company

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re:	:	
	:	
Lehman Brothers Holdings, Inc.	:	Chapter 11
	:	
Debtor.	:	Case No. 08-13555 (JMP)
	:	
-----X	:	

**NOTICE OF APPEARANCE AND REQUEST FOR
SERVICE OF ALL PLEADINGS AND DOCUMENTS**

PLEASE TAKE NOTICE that, pursuant to section 1109(b) of Chapter 11 of Title 11, United States Code (the “Bankruptcy Code”) and Rule 9010(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Nippon Life Insurance Company (“Nissay”), a creditor and party-in-interest, by and through its undersigned counsel, hereby appears in the above-captioned

Chapter 11 cases of Lehman Brothers Holdings, Inc. (the “Debtor”), and requests, pursuant to Bankruptcy Rules 2002, 9007, and 9010, and section 342 of the Bankruptcy Code, that all papers, pleadings, motions and applications served or required to be served in this case, be given to and served upon the following:

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PLEASE TAKE FURTHER NOTICE that the foregoing request includes not only the notices and the papers referred to in the Bankruptcy Rules specified above, but also includes, without limitation, all orders and notices of any application, motion, petition, pleading, request, complaint, or demand, whether formal or informal, whether written or oral, and whether transmitted or conveyed by ordinary mail, hand delivery, telephone, facsimile, electronic mail, or otherwise, which may affect or seek to affect in any way any rights or interests of Nissay with

respect to the Debtor's estate, or any related entity(ies), or property or proceeds thereof in which the Debtor's estate may claim an interest.

PLEASE TAKE FURTHER NOTICE that this appearance and request for service of all pleadings and documents is without prejudice to Nissay's rights, remedies and claims against other entities or any objection that may be made to the subject matter jurisdiction of the Court and shall not be deemed or construed to submit Nissay to the jurisdiction of the Court. All rights, remedies and claims are hereby expressly reserved, including without limitation, the right to make a motion seeking abstention or a motion for withdrawal of the case or a proceeding therein.

Dated: New York, New York
September 30, 2008

/s/ Gary S. Lee

Gary S. Lee, Esq.
Lorenzo Marinuzzi, Esq.

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